

Audit Guide for Consultants

August 1999



Washington State Department of Transportation

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Washington State Department of Transportation
Audit Office

Foreword

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This second edition of the *Audit Guide for Consultants* has been prepared for use by consulting organizations as a basic primer to better understand the Washington State Department of Transportation (WSDOT) external audit process. Communication of rules, regulations, policies, and procedures used by WSDOT management and the Audit Office can assist firms in understanding the role of the audit organization and how costs are viewed by the auditors.

While much of what is included in the manual is directed toward engineering and architecture firms doing business with WSDOT, the concepts discussed can be used by other types of organizations.

Updating the guide is a continuing process and revisions will be issued periodically. Questions, observations, and recommendations are invited. For clarification of the content of the manual, contact the WSDOT Audit Office, External Audit Branch.

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